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BILLY J. WILLIAMS
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Of Counsel

Attorneys for the United States of America

UNITED STATES DISTRICT COURT
DISTRICT OF OREGON
EUGENE DIVISION

UNITED STATES OF AMERICA,

Case No. 6:21-cv-00040

Plaintiff,

COMPLAINT

v.

TOBIAS A. MUDRICK; TERRI L. MUDRICK
a.k.a. TERRI LYNN; MARION COUNTY;
GREGORY D. PEEVY d.b.a. STAYTON'S
HOBBY HUT; and OREGON DEPARTMENT
OF REVENUE,

Defendants.

The United States of America (“United States”), by and through its undersigned counsel,

hereby alleges as follows:

INTRODUCTION

1. This is a civil action timely brought by the United States of America (“United States”) to: (i) reduce to judgment the outstanding federal tax assessments against Tobias A. Mudrick; (ii) find a parcel of improved property located in Marion County, Oregon, described more completely below and referred to as the “Stayton Property”, is held by a nominee of Defendant Tobias A. Mudrick and/or that it was fraudulently transferred; (iii) find that the actions in connection with the purported transfers of the Stayton Property created a resulting trust in which Tobias A. Mudrick has a beneficial interest; (iv) find that federal tax liens attach to the Stayton Property; and (v) determine the validity and priority of the liens and claims of all the parties as to the Stayton Property.

JURISDICTION AND VENUE

2. This action is commenced pursuant to 26 U.S.C. §§ 7401 and 7403 at the direction of the Attorney General of the United States and with the authorization and request of the Chief Counsel of the Internal Revenue Service (“IRS”), a delegate of the Secretary of the Treasury of the United States.

3. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. §§ 7402 and 7403.

4. Venue properly lies in this judicial district pursuant to 28 U.S.C. §§ 1391(b) and 1396 because Tobias A. Mudrick resides in this judicial district, the federal tax liabilities at issue accrued within this judicial district, and the Stayton Property is located within this judicial district.

5. Divisional venue within this judicial district lies within the Eugene Division

pursuant to LR 3-2(a)(3) because Tobias A. Mudrick lives in Marion County, Oregon.

DEFENDANTS

6. Tobias A. Mudrick resides in this judicial district and is named as a defendant because he has unpaid federal tax liabilities and has an ownership interest in the Stayton Property.

7. Terri L. Mudrick is named as a defendant pursuant to 26 U.S.C. § 7403(b) because she may claim an interest in the Stayton Property.

8. Tobias A. Mudrick and Terri L. Mudrick are married.

9. Upon information and belief, Terri L. Mudrick is also known as Terri Lynn, and uses this name in order to cloud title on the Stayton Property and/or to avoid Tobias A. Mudrick's creditors.

10. Marion County is named as a defendant pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Stayton Property.

11. Oregon Department of Revenue is named as a defendant pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Stayton Property.

12. Gregory D. Peevy d.b.a. Stayton's Hobby Hut is named as a defendant pursuant to 26 U.S.C. § 7403(b) because he may claim an interest in the Stayton Property.

STAYTON PROPERTY

13. The real property sought to be foreclosed by this action consists of a parcel of real property commonly described as 719 N. First Ave., Stayton, OR 97383 ("Stayton Property"). The Stayton Property bears Marion County Assessor's Account Number R104344 and Map Tax Lot Number 091W10CA06600. The legal description of the Stayton Property is as follows:

Lot 26 and the Easterly 25 Feet of Lot 25, in Potter's Addition to Stayton, Marion County, Oregon. (Plat Volume 4, Page 2).

14. On or about February 18, 2013, Terri L. Mudrick acquired the Stayton Property by Warranty Deed from Willard F. Allman. The consideration stated the Warranty Deed is \$100,000. The funds for this purchase came from Tobias A. Mudrick. The Warranty Deed was recorded with the Marion County Clerk on February 20, 2013 (Control Number 333466; Instrument 2013 00007673).

15. On or about May 2, 2013, Terri L. Mudrick purported to transfer the Stayton Property to “Terri Lynn” for no consideration by Bargain and Sale Deed. The consideration stated on the Bargain and Sale Deed is “\$0.” The Bargain and Sale Deed was recorded with the Marion County Clerk on May 6, 2013 (Control Number 338553; Instrument 2013 00020480).

16. Terri L. Mudrick is being used by Tobias A. Mudrick to shield his assets, including the Stayton Property, from tax collection.

FEDERAL TAX LIABILITIES

17. The United States incorporates by reference paragraphs 1 through 16, above, as if fully set forth here.

18. Tobias A. Mudrick has not voluntarily filed a federal income tax return since tax year 2007 and did not voluntarily file a federal income tax return for 2008.

19. During tax year 2008, Tobias A. Mudrick worked at Mudrick Underground Inc. On information and belief, Mudrick Underground Inc. was a company in the heavy and civil engineering construction industry.

20. During tax year 2008, Tobias A. Mudrick was a one-third shareholder of Mudrick Underground Inc.

21. Mudrick Underground Inc. issued a W-2 for tax year 2008 to Tobias A. Mudrick that reflected wages to Tobias A. Mudrick.

22. Mudrick Underground Inc. issued a Schedule K-1 for tax year 2008 to Tobias A. Mudrick that reflected ordinary income to Tobias A. Mudrick.

23. Third parties, Mudrick Underground Inc., First Tennessee Bank, and Wells Fargo Bank, N.A., reported to the IRS income for Tobias A. Mudrick for tax year 2008.

24. The IRS calculated Tobias Mudrick's tax liabilities under 26 U.S.C. § 6020(b) for tax year 2008 based on income information reported by third parties.

25. On or about May 31, 2011, the IRS sent a Statutory Notice of Deficiency to Tobias A. Mudrick computing his tax liability for tax year 2008. The Statutory Notice of Deficiency also asserted additions to tax under 26 U.S.C. § 6651 (a)(1) (penalty for failure to file tax return), 26 U.S.C. § 6651(a)(2) (penalty for failure to pay tax), and 26 U.S.C. § 6654(a) (penalty for failure to pay estimated tax liability). Tobias A. Mudrick did not petition the U.S. Tax Court to contest the Statutory Notice of Deficiency and the time has expired to do so. 26 U.S.C. § 6213(a).

26. On the dates and for the amounts listed in the chart below, a duly authorized delegate of the Secretary of the Treasury made timely assessments against Tobias A. Mudrick for unpaid federal income taxes (Form 1040: U.S. Individual Income Tax Return), penalties, interest, and other statutory additions for the taxable periods set forth below:

<u>Type of Tax</u>	<u>Tax Period</u>	<u>Assessment Date</u>	<u>Amount Assessed</u>	<u>Unpaid Balance Due as of December 20, 2020 (including accruals, fees and collection costs, payments, and credits)</u>
1040 (Income)	12/31/2008	11/07/2011	\$300,826.00 (t)	\$661,790.30
		11/07/2011	\$9,235.68 (etp)	
		11/07/2011	\$64,960.42 (lfp)	
		11/07/2011	\$44,750.51 (fptp)	
		11/07/2011	\$35,406.14 (i)	
		10/15/2012	\$27,427.74 (lfp)	
		11/24/2014	\$44,191.28 (i)	
		11/30/2015	\$15,926.89 (i)	
TOTAL				\$661,790.30

Key: t = tax
i = interest
etp = failure to pay estimated tax penalty (26 U.S.C. § 6654)
fptp = failure to pay tax penalty (26 U.S.C. § 6651)
lfp = late filing penalty (26 U.S.C. § 6651)

**FIRST CLAIM FOR RELIEF: TO REDUCE FEDERAL TAX ASSESSMENTS
AGAINST DEFENDANT TOBIAS MUDRICK TO JUDGMENT**

27. The United States incorporates by reference paragraphs 1 through 26, above, as if fully set forth here.

28. Timely notice stating the amounts and demanding payments of the assessments set forth in paragraph 26, above, was given to Tobias A. Mudrick, as required by 26 U.S.C. § 6303.

29. Despite timely notice and demand for payment of the assessments described in paragraph 26, above, Tobias A. Mudrick has neglected, failed, and/or refused to make full payment of the assessed amounts to the United States.

30. The United States has established a claim against Tobias A. Mudrick in the amount of \$661,790.30 for unpaid federal income taxes for the assessments described in paragraph 26, above, as of December 20, 2020. Additional unassessed interest and other statutory additions as provided by law will accrue on this balance.

**SECOND CLAIM FOR RELIEF: TO DETERMINE THAT DEFENDANT
TOBIAS A. MUDRICK IS THE TRUE OWNER OF THE STAYTON PROPERTY**

31. The United States incorporates by reference paragraphs 1 through 30, above, as if fully set forth here.

32. On or about February 18, 2013, Terri L. Mudrick acquired the Stayton Property by Warranty Deed from Willard F. Allman. The consideration stated the Warranty Deed is \$100,000. The funds for this purchase came from Tobias A. Mudrick. The Warranty Deed was

recorded with the Marion County Clerk on February 20, 2013 (Control Number 333466; Instrument 2013 00007673).

33. On or about May 2, 2013, Terri L. Mudrick purported to transfer the Stayton Property to “Terri Lynn” for no consideration by Bargain and Sale Deed. The consideration stated on the Bargain and Sale Deed is “\$0.” The Bargain and Sale Deed was recorded with the Marion County Clerk on May 6, 2013 (Control Number 338553; Instrument 2013 00020480).

34. The purported transfer of the Stayton Property to Terri L. Mudrick referring to herself as “Terri Lynn” on or about May 2, 2013 was not for reasonably equivalent value.

35. Terri L. Mudrick is being used by Tobias A. Mudrick to shield his assets, including the Stayton Property, from tax collection.

36. Tobias A. Mudrick uses savings and checking bank accounts held at NW Preferred Federal Credit Union in the name of Terri L. Mudrick (referred to herein collectively as, “Nominee Bank Accounts” and individually as “Nominee Savings Account” and “Nominee Checking Account”) as nominee bank accounts.

37. In the years preceding the acquisition of the Stayton Property by Terri L. Mudrick, Terri L. Mudrick earned little to no income of her own and Tobias A. Mudrick diverted his own funds into the Nominee Bank Accounts.

38. From 2008 through 2013, Tobias A. Mudrick held an account at Swiss America Trading Corporation (“Swiss America”), a precious metals trading company.

39. In September 2008, Tobias Mudrick transferred around \$300,000.00 via bank wire to Swiss America for the purchase of precious metals.

40. In 2012 and 2013, Tobias A. Mudrick sold back precious metals to Swiss America, and checks in varying amounts from Swiss America totaling over \$400,000.00 were

deposited into the Nominee Bank Accounts.

41. In or about April 2012 and shortly before the purchase of the Stayton Property, over \$269,000 in Swiss America checks were deposited into the Nominee Bank Accounts as follows:

a. In or about May 2012, over \$50,000.00 in Swiss America checks were deposited in the Nominee Savings Account.

b. Between the opening of the Nominee Checking Account, with an opening balance of less than \$500.00, and the purchase of the Stayton Property, more than \$210,000.00 in Swiss America checks were deposited into the checking account, comprising over 90% of the total money deposits into that account.

42. In or about April 2012 and not long before the purchase of the Stayton Property, less than \$16,000 in deposits to the Nominee Bank Accounts were attributable to non-Swiss America checks.

43. Tobias A. Mudrick provided the funds for the purchase of the Stayton Property.

44. Tobias A. Mudrick uses the Nominee Bank Accounts to pay his personal expenses, including credit cards and expenses associated with the Stayton Property (e.g., maintenance and utilities).

45. Despite the transfers of title of the Stayton Property to Terri L. Mudrick, and then from Terri L. Mudrick to herself as Terri Lynn, Tobias A. Mudrick has continued to enjoy the benefits of ownership of the Stayton Property.

46. Tobias A. Mudrick uses the Nominee Bank Accounts to deposit rental payments from Stayton's Hobby Hut, a business operating out of the Stayton Property.

47. Tobias A. Mudrick continues to exercise complete dominion and control over all

aspects of the Stayton Property.

48. Based on the foregoing, and because Tobias A. Mudrick maintained a beneficial interest in and control over the Stayton Property, to the extent that Terri L. Mudrick as Terri L. Mudrick and/or Terri Lynn holds title to the Stayton Property, she does so as the nominee of Tobias A. Mudrick.

49. Additionally, the purported transfers of the Stayton Property from Willard F. Allman to Terri L. Mudrick and then Terri L. Mudrick to herself as Terri Lynn, described in paragraphs 32 and 33, above, were fraudulent to the United States.

50. By failing to pay liabilities as they became due, Tobias A. Mudrick is presumed to be insolvent under O.R.S. § 95.210.

51. By using Terri L. Mudrick to acquire and convey the Stayton Property to herself and as Terri Lynn, Tobias A. Mudrick acted with the intent to hinder, delay, or defraud the United States. As such, the transfers are fraudulent and the United States' tax liens attach to the Stayton Property under O.R.S. §§ 95.230, .260.

52. In addition, by using Terri L. Mudrick to acquire and convey the Stayton Property to herself and as Terri Lynn, Tobias A. Mudrick transferred the Stayton Property without receiving reasonably equivalent value in exchange and intended to incur debts beyond his ability to pay. As such, the transfers are fraudulent and the United States' tax liens attach to the Stayton Property under O.R.S. §§ 95.230, .260.

53. Any claim to or interest in the Stayton Property by Terri L. Mudrick as Terri L. Mudrick and/or Terri Lynn, is fraudulent and/or non-existent. Any such claims or interests were part of a scheme to defraud creditors of Tobias A. Mudrick, including the United States, and have no merit.

54. Alternatively, at the time of the transfers of the Stayton Property described in paragraphs 32 and 33, above, Tobias A. Mudrick intended to retain a beneficial interest in the Stayton Property.

55. The actions of the parties described herein created a resulting trust concerning the Stayton Property, in which trust Tobias A. Mudrick has a beneficial interest. *See Hughes v. Ephrem*, 275 Or. App. 477, 365 P.3d 613 (2015); *Shipe v. Hillman*, 206 Or. 556, 292 P.2d 123 (1955).

56. Tobias A. Mudrick is the true and legal owner of the Stayton Property despite the purported transfers to Terri L. Mudrick as Terri L. Mudrick and/or Terri Lynn.

**THIRD CLAIM FOR RELIEF: FOR DECLARATORY JUDGMENT THAT
FEDERAL TAX LIENS ENCUMBER THE STAYTON PROPERTY**

57. The United States incorporates by reference paragraphs 1 through 56, above, as if fully set forth here.

58. Pursuant to 26 U.S.C. §§ 6321 and 6322, liens arose in favor of the United States on the dates of the assessments set forth in paragraph 26, above, and attached to all property and rights to property of Tobias A. Mudrick, including the Stayton Property.

59. On May 3, 2013 at 10:50 a.m., in order to provide notice to third parties entitled to notice of the statutory liens under 26 U.S.C. § 6323, the IRS recorded a Notice of Federal Tax Lien (“NFTL”) against Tobias A. Mudrick with respect to Tobias A. Mudrick’s unpaid federal income tax liabilities for the tax period ending December 31, 2008, with the Marion County Clerk (Control No. 338359; Instrument No. 2013 00019891).

60. On November 16, 2018, in order to provide notice to third parties entitled to notice of the statutory liens under 26 U.S.C. § 6323, the IRS recorded a NFTL against “Terri Lynn as the nominee of Tobias A Mudrick” with respect to Tobias A. Mudrick’s unpaid federal

income tax liabilities for the tax period ending December 31, 2008 and concerning the Stayton Property, with the Marion County Clerk (Control No. 531029; Instrument No. 2018 00055110).

61. The Stayton Property and all fixtures thereon are encumbered with liens for the unpaid federal tax assessments described in paragraph 26, above.

62. The federal tax liens arising from the assessments described in paragraph 26, above, have priority over all interests in the Stayton Property acquired after the attachment of the federal tax liens, subject to the provisions of 26 U.S.C. § 6323.

63. The United States is entitled to declaratory relief finding that its federal tax liens against Tobias A. Mudrick attach to the Stayton Property on the basis that: Terri L. Mudrick as Terri L. Mudrick and/or Terri Lynn, is the nominee or fraudulent transferee of Tobias A. Mudrick; or, alternatively that Tobias A. Mudrick has a beneficial interest in the Stayton Property by virtue of the actions in connection with the purported transfers of the Stayton Property described in paragraphs 32 and 33, above.

64. Federal tax liens arising from the assessments against Tobias A. Mudrick continue to attach to the Stayton Property.

65. Under 26 U.S.C. § 7403, the United States seeks and is entitled to an adjudication and determination that its liens attach to the Stayton Property.

WHEREFORE, the Plaintiff, the United States prays as follows:

A. That this Court determine, adjudge, and decree that Defendant Tobias A. Mudrick is indebted to the United States for unpaid federal income tax liabilities for tax year 2008, described in paragraph 26, above, in the amount of \$661,790.30 as of December 20, 2020, plus statutory interest which continues to accrue as provided by 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601, 6621, and 6622 and other statutory additions as provided by law, less any subsequent

payment or credits until paid in full, and that judgment in that amount be entered against Defendant Tobias A. Mudrick and in favor of the United States;

B. That this Court determine, adjudge, and decree that the United States has valid and subsisting tax liens against all property and rights to property of Defendant Tobias A. Mudrick, including but not limited to, his interest in the Stayton Property;

C. That this Court determine, adjudge, and decree that Defendant Terri L. Mudrick as Terri L. Mudrick and/or Terri Lynn, is the nominee of Defendant Tobias A. Mudrick;

D. That this Court determine, adjudge, and decree that the purported transfers of the Stayton Property to Defendant Terri L. Mudrick as Terri L. Mudrick and/or Terri Lynn were fraudulent transfers and of no effect as to the lien claims of the United States, and that the United States' federal tax liens attach to the Stayton Property;

E. That this Court determine, adjudge, and decree that any claim to or interest in the Stayton Property by Defendant Terri L. Mudrick as Terri L. Mudrick and/or Terri Lynn is fraudulent and/or non-existent;

F. That this Court determine, adjudge, and decree that the actions in connection with the purported transfers of the Stayton Property described in paragraphs 32 and 33, above, created a resulting trust in which Tobias A. Mudrick has a beneficial interest;

G. That this Court determine the validity and priority of all liens and other interests in the Stayton Property; and

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H. That the United States be awarded its costs and attorney's fees herein, and such other and further relief as this Court deems just and proper.

DATED this 13th day of January, 2021.

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ Yen Jeannette Tran

YEN JEANNETTE TRAN
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BILLY J. WILLIAMS
United States Attorney, District of Oregon
Of Counsel

Attorneys for the United States of America

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)
Yen Jeannette Tran, U.S. Dept. of Justice, Tax Division
P.O. Box 683, Washington, D.C. 20044
(202) 616-3366

DEFENDANTS

Tobias A. Mudrick; Terri L. Mudrick a.k.a. Terri Lynn; Marion County;
Gregory D. Peevy d.b.a. Stayton's Hobby Hut; and Oregon
Department of Revenue

County of Residence of First Listed Defendant Marion
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

	PTF	DEF		PTF	DEF
Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from Another District (specify)
- ☐ 6 Multidistrict Litigation - Transfer
- ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

26 U.S.C. §§ 7401, 7402, 7403

Brief description of cause:

Reduce tax liabilities to judgment, determine that Tobias Mudrick is the true owner of property, declaratory judgment

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$
661,790.30

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☒ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE _____

DOCKET NUMBER _____

DATE

01/11/2021

SIGNATURE OF ATTORNEY OF RECORD

/s/ Yen Jeannette Tran

FOR OFFICE USE ONLY

RECEIPT # _____

AMOUNT _____

APPLYING IFP _____

JUDGE _____

MAG. JUDGE _____

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

District of Oregon

United States of America

Plaintiff(s)

v.

Tobias A. Mudrick; Terri L. Mudrick a.k.a. Terri Lynn;
Marion County; Gregory D. Peevy d.b.a. Stayton's
Hobby Hut; and Oregon Department of Revenue*Defendant(s)*

Civil Action No. 6:21-cv-00040

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Tobias A. Mudrick
8193 Parker Lane SE
Turner, OR 97392

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Yen Jeannette Tran
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. 6:21-cv-00040

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

District of Oregon

United States of America

Plaintiff(s)

v.

Tobias A. Mudrick; Terri L. Mudrick a.k.a. Terri Lynn;
Marion County; Gregory D. Peevy d.b.a. Stayton's
Hobby Hut; and Oregon Department of Revenue*Defendant(s)*

Civil Action No. 6:21-cv-00040

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Terri L. Mudrick a.k.a. Terri Lynn
8193 Parker Lane SE
Turner, OR 97392

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Yen Jeannette Tran
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. 6:21-cv-00040

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____ , a person of suitable age and discretion who resides there,
 on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

District of Oregon

United States of America

Plaintiff(s)

v.

Tobias A. Mudrick; Terri L. Mudrick a.k.a. Terri Lynn;
Marion County; Gregory D. Peevy d.b.a. Stayton's
Hobby Hut; and Oregon Department of Revenue*Defendant(s)*

Civil Action No. 6:21-cv-00040

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Marion County
 Bill Burgess, County Clerk
 555 Court St NE, Suite 5232
 Salem, OR 97301

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Yen Jeannette Tran
 Trial Attorney, Tax Division
 U.S. Department of Justice
 P.O. Box 683
 Ben Franklin Station
 Washington, D.C. 20044-0683

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. 6:21-cv-00040

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

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☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
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 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT

for the

District of Oregon

United States of America

Plaintiff(s)

v.

Tobias A. Mudrick; Terri L. Mudrick a.k.a. Terri Lynn;
Marion County; Gregory D. Peevy d.b.a. Stayton's
Hobby Hut; and Oregon Department of Revenue*Defendant(s)*

Civil Action No. 6:21-cv-00040

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Gregory D. Peevy d.b.a. Stayton's Hobby Hut
 420 N Myrtle Ave
 Stayton, OR 97383

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Yen Jeannette Tran
 Trial Attorney, Tax Division
 U.S. Department of Justice
 P.O. Box 683
 Ben Franklin Station
 Washington, D.C. 20044-0683

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. 6:21-cv-00040

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

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 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
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☐ Other *(specify)*:

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Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

District of Oregon

United States of America

Plaintiff(s)

v.

Tobias A. Mudrick; Terri L. Mudrick a.k.a. Terri Lynn;
Marion County; Gregory D. Peevy d.b.a. Stayton's
Hobby Hut; and Oregon Department of Revenue*Defendant(s)*

Civil Action No. 6:21-cv-00040

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Oregon Department of Revenue
955 Center Street NE
Salem, OR 97301-2555

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Yen Jeannette Tran
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. 6:21-cv-00040

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 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
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☐ I returned the summons unexecuted because _____ ; or

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Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc: